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1944

File No. Acic II / 44

Legal Dept

B **BRANCH**

Subject:- Rules and Notifications ~~Rule~~ Act under the Bombay Act, ~~1874~~ 1878

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Office of the R.L.A.

The reference in Secretary, R.D.'s note at page 3 ante to consumption of liquor in relation to duties of excise or countervailing duties under section 18 of the Bombay Abkari Act., 1878, is not understood. Under that section, duties are leviable, either genrally or for any specified local area, on any excisable articles which is imported, exported, transported or manufactured in accordance with the provisions of the Act. The proviso to that section exempts from the duties any article which has been imported into British India and was liable on such importation to duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878. There is no provision in the Bombay Abkari Act for granting exemption from excise duties in respect of Indian manufactured foreign liquor. In the absence, therefore, of any provision in respect of exemption from excise duties analogous to para 9 of the Govt. of India (Governor's Allowances and Privileges) Order, 1936, it does not seem legally feasible to exempt from payment of excise duty Indian manufactured foreign liquor required by the Governor-General and Governors for consumption of their household and guests.

Id/- P.N.M.
dt/- 28-2-44.

Remembrancer of Legal Affairs.

U.R. to R.D. No. 74-Confl. dated 28th February 1944.

VVE. 13/7/56/ 5C.

Revenue Department.
Bombay Castle, 1944.

No.-.....In exercise of the powers conferred by section 12 of the Bombay Abkari Act, 1878 (Bom. V of 1878), and of all other powers enabling it in this behalf, the Government of Bombay is pleased to direct that one quart shall be the prescribed quantity for the purpose of the said section 12-.

By order of the Governor of Bombay,

Secretary to Government.

VVK. 13/7/56/
5C.

Office of the R.L.A.

Paras.3 and 4 of R.D. note dated 10th May 1944 at pages 181-182 correctly state the legal position.

2. In para. 2 of their letter No. D. Dis. 370-Cus.I/44 dated 17th May 1942 at page 185 the Government of India advise the Collector of Customs that spirit denatured by either of the two formulae mentioned in the letter of the Government of Bombay No. 4804/-C dated 2nd April 1943 may be passed as dentured spirit. In para. 3 they do not consider it necessary that the rules contained in the Government of Bombay notification No. 4804 dated 25th March 1931 should be amended for the purpose unless any difficulty arises in practice. The question therefore of the formal amendment of the rules need not be pressed pending the result of Resolution No. 19 of the Excise Conference held in November 1937 as advised in the concluding sentence of R.L.A.'s No. 8753 dated 27th November 1943 at page 179 and para . 3 of the Commissioner of Excise's u.o.r. at page 180 .

Id/- P.N.M.
dt/- 23/6/44/

Remembrancer of Legal Affairs.

U.E. to R.D.No. 4440 ,dated the 24th June 1944.

VVK. 13/7/56/

5C.

Office of the R.L.A.

The notification at page 2 ante as formally amended is in order.

Id/- P.N.M.
dt/- 12/12/44.
R. L. A

U.R. to R.D. No. 8771 dated the 13th December 1944.

VVK. 13/7/56/
5C.